

O W A S I P P E S C O U T C A M P S
Chicago Council, BOY SCOUTS of America
Owasippe, Michigan

PROJECTED CAMP ATTENDANCE

1948 Owasippe Scout Camps Budget - Based on 2750 Boys

	<u>Paid Reservations</u>	<u>Paid Board</u>	<u>Loss</u>
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1st Period

Paid Reservations	851	740	
Actual Attendance		740	
Loss			111 Actual Percentage of Loss. 13%

2nd Period

Paid Reservations	876	762	
Probable Attendance		762	
Loss			114 Projected Loss 13%

3rd Period

Paid Reservations	854	743	
Probable Attendance		743	
Loss			111 Projected Loss 13%

4th Period

Paid Reservations	485	421	
Probable Attendance		421	
Loss			63 Projected Loss 13%

3066

2666

400 13% Loss from paid reservations
to Board

Prepared:
July 8, 1947
Owasippe Scout Camps
JMP:fj

JACK M. PERZ
Chief Camp Director
Owasippe Scout Camps

Connell

Realigned Owasisippe Balance Sheet and Financial Statement as per meeting with
C. F. Eigelsbach on July 19, 1948

OWASIPPE SCOUT CAMPS
Chicago Council, Boy Scouts of America

BALANCE SHEET
July 12, 1948

A S S E T S

Cash in Banks:		
Northern Trust Co.	29127.51	
State Bank of Whitehall	4921.27	34048.78
Cash on Hand:		
Petty Cash Funds:		
Jack F. Conley	60.00	
Jack M. Perz	18.48	
Mildred Pegel	100.00	
Jim Connell	25.00	203.48
Accounts Receivable:		
Regular Accounts (See Schedule)	1019.39	
Credit Memos due from Trade Creditors	125.60	
Post Office Salary Earned but not collected	216.00	1360.99
Transportation Paid in Advance:		
Applicable to Second Period		4088.00
Inventories:		
Commissary	10386.48	
Fuel	28.84	
Gas, Oil, Kerosene	46.91	
Store	5179.78	15642.01
Total		55343.26

L I A B I L I T I E S

Vouchers Payable (See Schedule)		1977.68
Withholding Income Tax		211.80
Income Collected in Advance:		
Camp fees applicable to next 3 periods	41348.95	
Transportation applicable to next 3 periods	7848.00	49196.95
Old Outstanding Checks		21.50
Maintenance Appropriation:		
Appropriation received from Council to date	16735.00	
Less expenditures against Appropriation (See Schedule)	10504.13	6230.87
Operating Results:		
Earned Income (See Schedule)	21173.69	
Less Operating Expense (See Schedule)	23469.23	
Excess Operating Expense to date		2295.54
Total		55343.26

Owasippe Scout Camps
Financial Statement

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ACCOUNTS RECEIVABLE

Jud Leonard	6.50	
Chicago Council	70.50	Paid 7/15/48
Kiwanis Summer	260.48	
Rue Miller	470.00	
Order of the Arrow:		
Blackhawk Chapter	12.03	
Checaugau Chapter	5.51	
Garrison Chapter	3.76	
Moqua Chapter	15.03	
Takodah Chapter	38.87	
Wakay Chapter	45.82	
Owasippe Lodge	90.89	
	1019.39	

VOUCHERS PAYABLE

National Supply Service	733.07
National Supply Service - consignment	759.22
Lyman T. Covell Co.	.72
Damm Hardware Co.	3.14
Carl J. Gee	5.29
Daniels Co.	29.51
C. G. Pitking & Co.	115.14
Coca Cola Bottling Co.	171.40
Standard Oil Co.	113.93
Walter Mullins Motors	19.79
Order of the Arrow - Fellowship Council	26.47
	1977.68

Owasippe Scout Camps
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1948
Revised
Budget

6/30/48
7/21/48

1/1/48
7/21/48

INCOME

51	Board Receipts Earned	77400.00	19641.00	19641.00
52	Canoe Trip Fees	2500.00	820.50	820.50
55	Meals Sold	600.00	73.90	73.90
58	Post Office Income Earned	900.00	216.00	216.00
59	Store Sales (Net)	1750.00	378.91	378.91
64	Discount Earned	85.00	19.74	43.38
		83235.00		21173.69

OPERATING EXPENSES

ADMINISTRATION

10	Office Supplies & Stationery	275.00	32.71	306.90
11	Postage	130.00		5.42
12	Printing & Mimeo	700.00	6.00	624.68
13	Telephone & Telegraph	480.00	19.04	130.63
		1585.00		1067.63

COMMISSARY

20	Meat, Fish, Poultry Purchases		3728.65	5324.32
21	Milk Purchases		1788.69	1912.51
21A	Ice Cream Purchases		56.88	56.88
22	Butter, Eggs, Cheese, Purchases		198.80	414.63
23	Groceries Purchases		829.89	6228.03
24	Canned & Dried Fruit & Veg. Purchases		171.83	4772.20
25	Bread Purchases		844.36	844.36
26	Fresh Fruit & Veg. Purchases		941.10	1028.60
	Total Commissary Purchases	48215.00	8560.20	20581.53
	Less Inventory Close of Period		10386.48	10386.48
	Total Cost of Food Consumed	48215.00		10195.05
27	Fuel	1000.00	328.33	390.54
28	Ice	850.00	149.70	149.70
29	Laundry	150.00	13.10	13.10
30	Food-Opening Camp	500.00	18.89	165.82
31	Food-Closing Camp	100.00		
32	Supplies	200.00	65.10	194.98
33	Meals Purchased	100.00	41.66	56.41
35	Garbage Disposal	30.00		
34	Freight, Express, P.P.	85.00		65.26
		51231.00		11230.86

HEALTH, SAFETY, SANITATION

65	Medical	200.00	22.75	168.76
66	Sanitation	25.00	2.62	4.76
		225.00		173.52

LEADERSHIP & OBJECTIVES

80	Salaries - Administration	4760.00	835.00	1276.00
81	Salaries - Kitchen	5900.00	1099.00	1189.00
82	Salaries - Labor	200.00		8.50
83	Salaries - Program	4940.00	1096.25	1096.25
		15800.00	3030.25	3569.75
84	Research & Reference	45.00		46.00
85	Leadership Training	450.00		254.52
86	Religious	75.00		10.00
87	Religious - Travel	50.00		
		16070.00		3880.27

Owasippe Scout Camps
Financial Statement

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1/1/48
7/12/48

1948
Revised
Budget

6/30/48
7/12/48

MAINTENANCE

90E	Trucks - Equipment	200.00	.77	57.10
90L	Trucks - License	150.00	4.00	131.90
90R	Trucks - Repairs	400.00	35.99	90.69
92	Gasoline, Kerosene, Oil	2500.00	370.33	763.04
93L	Setup & Change - Labor	3000.00	77.80	1528.30
93M	Setup & Change - Material	200.00		485.64
94L	Closing Camp - Labor	750.00		
94M	Closing Camp - Material	64.00		
95	Quartermaster Supplies	400.00	143.73	362.54
		7664.00		3419.21

MISCELLANEOUS

100	General	200.00	3.70	71.86
101	Cance Trip Truck	2000.00		1996.57
102	Spring Camp	150.00		143.13
107	Winter Camp	100.00		
108	State Sales Tax	1300.00		
		3750.00		2211.56

PROGRAM

110	Program	200.00	6.07	69.29
111	Aquatics	125.00	26.00	79.06
112	Awards	150.00	153.80	153.80
113	Craftsmanship	175.00	60.81	94.98
118	Library	20.00	7.20	7.20
120	Ranger	150.00	4.21	79.39
125	Miscellaneous	25.00		
127	Freight, Express, P.P.	15.00	3.51	3.51
		860.00	261.60	487.23

ACTIVITIES

128	Activities	25.00		
129	Special Trips	25.00		
130	Miscellaneous	50.00	35.00	35.00
		100.00		35.00

PUBLICITY

132	Printed Matter	750.00		615.96
		750.00		615.96

TRANSPORTATION

152	Staff Travel	1000.00		347.99
		1000.00		347.99

Total Operating Expenses	83235.00		23469.23
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STORE

140	Candy Purchases	466.20	884.70
141	Official Scout Supply Purchases	12.20	193.19
142	Miscellaneous Purchases	868.92	4054.42
143	Order of the Arrow Purchases		581.11
144	Handicraft Purchases	7.50	842.56
145	Soft Drink Purchases	171.40	236.40
146	Freight, Express, P.P.	2.25	2.25
Total Store Purchases		1526.47	6794.63
Less Store Inventory Close of Period		5179.78	5179.78
Total Cost of Sales			1614.85
Transfer to Store Account to determine Net Profit			1614.85

Owasippe Scout Camps
Financial Statement

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1948	6/30/48	1/1/48
Revised	7/12/48	7/12/48
Budget		

CAPITAL MAINTENANCE EXPENSES

INSURANCE, PROPERTY TAX

71 Insurance	2000.00		68.25
77 Property Tax	500.00		
78 Attorney's Fee	300.00	25.00	150.00
	2800.00	25.00	218.25

MAINTENANCE

175 Custodian's Salary	2000.00	83.33	1083.29
176 Misc. Dues & Expenses	300.00		279.12
177 Asst. Custodian's Salary	360.00		200.00
	2660.00	83.33	1562.41

REPLACEMENTS

181 Commissary	2000.00	14.00	602.16
182 Quartermaster	3000.00	39.90	2318.27
183 Program	2500.00	67.89	2048.17
184 Miscellaneous	840.00	.50	12.50
185 Trucks	1200.00	1100.00	97.85
	9540.00	978.91	5078.95

REPAIRS

186L Repairs - Labor	5000.00	47.00	1100.00
186M Repairs - Material	4000.00	144.15	1367.38
187 Undivided Maintenance		14.42	1177.14
	9000.00	205.60	3644.52

Total Capital Maintenance

24000.00	664.98	10504.13
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June 30, 1948

MEMO TO: Camp Directors
Assistant Camp Directors
Distribution Officer

SUBJECT: Budgets for Program Activities

PROGRAM - Materials used up this year

#110 - Program
#111 - Aquatics
#112 - Awards

#113 - Craft
#118 - Library
#120 - Ranger

Camp Beard	\$50.00 plus 7¢ per boy
Camp Belnap	\$35.00 plus 7¢ per boy
Camp Stuart	\$50.00 plus 7¢ per boy
Camp West	\$50.00 plus 7¢ per boy
Camp Wilderness	\$30.00 Flat Rate
Leaders' Family Camp	\$30.00 Flat Rate

Delivery tickets will accompany all materials sent to your Camp. The tickets will show an itemized statement of materials, also a forwarding running account of expenditures.

I will try to answer all questions you may have.

ROBERT E. FEGEL
Program Director
Owasippe Scout Camps

Connell

OWASIPPE SCOUT CAMPS
Chicago Council, Boy Scouts of America

FINANCIAL STATEMENT
July 15, 1948

ASSETS

Cash - Northern Trust Co.	29127.51
State Bank of Whitehall	4921.27
Petty Cash - Jack F. Conley	60.00
Jack M. Perz	18.48
Mildred Pegel	100.00
Jim Connell	25.00
Credit Memos - Emling	125.60
Accounts Receivable	1019.39

LIABILITIES

Council Appropriation	16735.00
Old Outstanding Checks	21.50
Vouchers Payable	1977.68
Withholding Income Tax	211.80

OPERATING INCOME	63921.49
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Operating Expenses	36966.09	
Capital Maintenance Expenses	10504.13	
	<u>82867.47</u>	<u>82867.47</u>

Owasippe Scout Camps
Financial Statement

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	1948 Revised Budget	1/1/48 6/30/48	6/30/48 7/15/48	1/1/48 7/15/48
<u>INCOME</u>				
51 Board Receipts	77400.00	45447.83	15542.12	60989.95
52 Canoe Trip Fees	2500.00		820.50	820.50
55 Meals Sold	600.00		73.90	73.90
58 Post Office Operation	900.00			
59 Store Sales	1750.00	119.03	1874.73	1993.76
64 Discount Earned	85.00	23.64	19.74	43.38
	83235.00	45590.50	18330.99	63912.49

OPERATING EXPENSES

ADMINISTRATION

10 Office Supplies & Stationery	275.00	274.19	32.71	306.90
11 Postage	130.00	5.42		5.42
12 Printing & Mimeo	700.00	618.68	6.00	624.68
13 Telephone & Telegraph	480.00	111.59	19.04	130.63
	1585.00	1009.88	57.75	1067.63

COMMISSARY

20 Meat, Fish, Poultry		1595.67	3728.65	5324.32
21 Milk		213.82	1788.69	1912.51
21A Ice Cream			56.88	56.88
22 Butter, Eggs, Cheese		215.83	198.80	414.63
23 Groceries		5398.14	829.89	6228.03
24 Canned & Dried Fruit & Veg.		4600.37	171.83	4772.20
25 Bread			844.36	844.36
26 Fresh Fruit & Veg.		87.50	941.10	1028.60
	48216.00	12021.33	8560.20	20581.53
27 Fuel	1000.00	328.33	91.05	419.38
28 Ice	850.00		149.70	149.70
29 Laundry	150.00		13.10	13.10
30 Food-Opening Camp	500.00	146.93	18.89	165.82
31 Food-Closing Camp	100.00			
32 Supplies	200.00	129.88	65.10	194.98
33 Meals Purchased	100.00	14.75	41.66	56.41
34 Freight, Express, P.P.	85.00	65.26		65.26
35 Garbage Disposal	30.00			
	51231.00	12706.48	8939.70	21646.18

HEALTH, SAFETY, SANITATION

65 Medical	200.00	146.01	22.75	168.76
66 Sanitation	25.00	2.14	2.62	4.76
	225.00	148.15	25.37	173.52

LEADERSHIP & OBJECTIVES

80 Salaries - Administration	4760.00	441.00	835.00	1276.00
81 Salaries - Kitchen	5900.00	90.00	1099.00	1189.00
82 Salaries - Labor	200.00	8.50		8.50
83 Salaries - Program	4940.00		1096.25	1096.25
	15800.00	539.50	3030.25	3569.75
84 Research & Reference	45.00	46.00		46.00
85 Leadership Training	450.00	254.52		254.52
86 Religious	75.00	10.00		10.00
87 Religious - Travel	50.00			
	16070.00	850.02	3030.25	3880.27

Owasippe Scout Camps
Financial Statement

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	1948 Budget	1/1/48 6/30/48	6/30/48 7/15/48	1/1/48 7/15/48
<u>MAINTENANCE</u>				
90E Trucks - Equipment	200.00	56.33	.77	57.10
90L Trucks - License	150.00	127.90	4.00	131.90
90R Trucks - Repairs	400.00	54.70	35.99	90.69
92 Gasoline, Oil Kerosene	2500.00	439.62	370.33	809.95
93L Setup & Change - Labor	3000.00	1450.50	77.80	1528.30
93M Setup & Change - Material	200.00	249.71	235.93	485.64
94L Closing Camp - Labor	750.00			
94M Closing Camp - Material	64.00			
95 Quartermaster Supplies	400.00	218.81	143.73	362.54
	7664.00	2597.57	868.55	3466.12
<u>MISCELLANEOUS</u>				
100 General	200.00	68.16	3.70	71.86
101 Canoe Trip Truck	2000.00	1996.57		1996.57
102 Spring Camp	150.00	143.13		143.13
107 Winter Camp	100.00			
108 State Sales Tax	1300.00			
	3750.00	2207.86	3.70	2211.56
<u>PROGRAM</u>				
110 Program	200.00	63.22	6.07	69.29
111 Aquatics	125.00	53.06	26.00	79.06
112 Awards	150.00		153.80	153.80
113 Craftsmanship	175.00	34.17	60.81	94.98
118 Library	20.00		7.20	7.20
120 Ranger	150.00	75.18	4.21	79.39
125 Miscellaneous	25.00			
127 Freight, Express, P.P.	15.00		3.51	3.51
	860.00	225.63	261.60	487.23
<u>ACTIVITIES</u>				
128 Activities	25.00			
129 Special Trips	25.00			
130 Miscellaneous	50.00		35.00	35.00
	100.00		35.00	35.00
<u>PUBLICITY</u>				
132 Printed Matter	750.00	614.96		615.96
	750.00	615.96		615.96
<u>STORE</u>				
140 Candy		418.50	466.20	884.70
141 Official Scout Supplies		180.99	12.20	193.19
142 Miscellaneous Supplies		3185.50	868.92	4054.42
143 Order of the Arrow		581.11		581.11
144 Handicraft		835.06	7.50	842.56
145 Soft Drinks		65.00	171.40	236.40
146 Freight, Express, P.P.			2.25	2.25
		5266.16	1528.47	6794.63
<u>TRANSPORTATION</u>				
150 Camper Travel - Train		4326.25	566.25	3760.00
152 Staff Travel	1000.00	361.77		347.99
	1000.00	3904.48	552.47	3412.01
Total Operating Expenses	83235.00	21663.23	15302.86	36966.09

Owasippe Scout Camps
Financial Statement

1948 Budget	1/1/48 6/30/48	6/30/48 7/15/48	1/1/48 7/15/48
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CAPITAL MAINTENANCE EXPENSES

INSURANCE, PROPERTY TAX

71 Insurance	2000.00	68.25		68.25
77 Property Tax	500.00			
78 Attorney's Fee	300.00	125.00	25.00	150.00
	2800.00	193.25	25.00	218.25

MAINTENANCE

175 Custodian's Salary	2000.00	999.96	83.33	1083.29
176 Misc. Dues - Expenses	300.00	279.12		279.12
177 Asst. Custodian's Salary	360.00	200.00		200.00
	2660.00	1479.08	83.33	1562.41

REPLACEMENTS

181 Commissary	2000.00	588.16	14.00	602.16
182 Quartermaster	3000.00	2278.37	39.90	2318.27
183 Program	2500.00	1980.48	67.69	2048.17
184 Miscellaneous	840.00	13.00	.50	12.50
185 Trucks	1200.00	1197.85	1100.00	97.85
	9540.00	6057.86	978.91	5078.95

REPAIRS

186L Repairs - Labor	5000.00	1053.00	47.00	1100.00
186M Repairs - Material	4000.00	1223.20	144.18	1367.38
187 Undivided Maintenance		1162.72	14.42	1177.14
	9000.00	3438.92	205.60	3644.52

Total Capital Maintenance	24000.00	11169.11	664.98	10504.13
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Owasippe Scout Camps
Financial Statement

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CREDIT MEMOS

Ad Seidel	141.16
C. F. Emling	215.60
	266.76

ACCOUNTS RECEIVABLE

R-8c5	70.50
Kiwanis Summer	68.72
Rue Miller	34.72
Order of the Arrow:	
Blackhawk Chapter	12.08
Checaugau Chapter	5.51
Garrison Chapter	3.76
Moqua Chapter	15.03
Takodah Chapter	38.87
Wakay Chapter	45.82
Owasippe Lodge	90.89
	385.85

Owasippe Scout Camps
Financial Statement

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	1948 Budget	1/1/48 4/30/48	4/30/48 5/31/48	1/1/48 5/31/48
<u>INCOME</u>				
51 Board Receipts	82525.00	4344.00	3761.50	8105.50
55 Meals Sold	600.00			
58 Post Office Operation	980.00			
59 Store Sales	2000.00	92.57	21.91	114.48
64 Discount Earned	100.00	4.58	.80	5.38
	86205.00	4441.15	3784.21	8225.36

OPERATING EXPENSES

<u>ADMINISTRATION</u>				
10 Office Supplies & Stationery	275.00	19.15	36.02	55.17
11 Postage	130.00	.18	5.24	5.42
12 Printing & Mimeo	900.00	471.07	147.61	618.68
13 Telephone & Telegraph	480.00	89.51	22.08	111.59
	1785.00	579.91	210.95	790.86

<u>COMMISSARY</u>				
20 Meat, Fish, Poultry		205.93	2.44	208.37
21 Milk		3.12		3.12
21A Ice Cream				
22 Butter, Eggs, Cheese			1.73	1.73
23 Groceries		1058.84	7.69	1066.53
24 Canned & Dried F _r t & V _e g		199.91	3.54	203.45
25 Bread				
26 Fresh Fruit & V _e g				
	52930.00	1467.80	15.40	1483.20
27 Fuel	900.00		76.92	76.92
28 Ice	850.00			
29 Laundry	150.00			
30 Food-Opening Camp	500.00			
31 Food-Closing Camp	100.00			
32 Supplies	200.00	52.56		52.56
33 Meals Purchased	100.00	5.50		5.50
34 Freight, Express, P.P.	85.00			
35 Garbage Disposal	30.00			
	55845.00	1525.86	92.32	1618.18

HEALTH, SAFETY, SANITATION

65 Medical	200.00			
66 Sanitation	25.00			
	225.00			

LEADERSHIP & OBJECTIVES

80 Salaries - Administration	4450.00	252.00	91.00	343.00
81 Salaries - Kitchen	6000.00			
82 Salaries - Labor	200.00			
83 Salaries - Program	5200.00			
	15850.00	252.00	91.00	343.00
84 Research & Reference	50.00	43.00		43.00
85 Leadership & Training	450.00	46.20	302.48	348.68
86 Religious	75.00		10.00	10.00
87 Religious - Travel	50.00			
	16475.00	341.20	403.48	744.68

Owasippe Scout Camps
Financial Statement

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5/31/48

1948 1/1/48 5/1/48
Budget 4/39/48 5/31/48

CAPITAL MAINTENANCE EXPENSES

INSURANCE - PROPERTY TAX

71 Insurance	2000.00	68.25		68.25
77 Property Tax	425.00			
78 Attorney's Fee	300.00	Y100.00	25.00	125.00
	2725.00	168.25	25.00	193.25

MAINTENANCE

175 Custodian's Salary	2000.00	666.64	166.66	833.30
177 Asst. Custodian's Salary	360.00	160.00	40.00	200.00
	2360.00	826.64	206.66	1033.30

REPLACEMENTS

181 Commissary	3000.00	57.39	527.74	585.13
182 Quartermaster	3000.00		2215.57	2215.57
183 Program	3500.00	1461.04	10.24	1471.28
184 Miscellaneous	800.00			
185 Trucks	1200.00		1197.85	1197.85
	11500.00	1518.43	3951.40	5469.83

REPAIRS

186L Repairs - Labor	5000.00	315.00	336.50	651.50
186M Repairs - Material	4000.00		717.36	717.36
187 Undivided Maintenance		1275.82		1275.82
	9000.00	1590.82	1053.86	2644.68

Total Capital Maintenance	25585.00	4104.14	5236.92	9341.06
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Operating Income	86205.00	4441.15	3784.21	8225.36
Council Appropriation	25585.00	12335.00		22335.00
	111790.00	16776.15	3784.21	20560.36

Operating Exepnses	86205.00	7261.31	1381.96	8643.27
Capital Maintenance Expenses	25585.00	4104.14	5236.92	9341.06
	111790.00	11365.45	6618.88	17984.33

HEALTH, SAFETY, SANITATION:

Account No.		1947 Actual 3200	1948 3000	1948 2750 Scouts
65	Medical	157.35	200.05	200.00
66	Sanitation	24.04	25.00	25.00
		181.39	225.00	225.00

LEADERSHIP & OBJECTIVES:

80	Salaries-Administration	4,741.75	4,450.00	4,760.00
81	Salaries-Kitchen	6,300.55	6,000.00	5,900.00
82	Salaries-Labor	294.00	200.00	200.00
83	Salaries-Program	7,239.59	5,200.00	4,940.00
		18,575.89	15,850.00	15,800.00
84	Research & Reference	35.00	50.00	45.00
85	Leadership Training	400.00	450.00	450.00
86	Religions	73.50	75.00	75.00
87	Religions-Travel	48.20	50.00	50.00
		19,132.59	16,475.00	16,070.00

MAINTENANCE:

90E	Trucks-Equipment		200.00	200.00
90L	Trucks-License	99.09	175.00	150.00
90R	Trucks-Repairs	906.25	450.00	400.00
92	Gas, Oil, Kerosene	1,686.00	1,530.00	2,500.00
93L	Setup & Change - Labor	2,997.50	3,000.00	3,000.00
93M	Setup & Change - Material	406.78	400.00	200.00
94L	Closing Camp - Labor	1,070.52	1,000.00	750.00
94M	Closing Camp - Material	31.61	50.00	64.00
95	Quartermaster Supplies	588.13	400.00	400.00
		7,785.88	7,205.00	7,664.00

MISCELLANEOUS:

100	General	203.36	225.00	200.00
101	Canoe Trip Truck			2,000.00
102	Spring Camp	1,002.59	250.00	150.00
107	Winter Camp	(Profit) 140.51		100.00
108	State Sales Tax	1,358.53	1,300.00	1,300.00
		2,423.97	1,775.00	3,750.00

PROGRAM:

Account No.		1947 Actual 3200	1948 3000	1948 2750 Scouts
110	Program	372.10	200.00	200.00
111	Aquatics	139.61	125.00	125.00
112	Awards	148.77	150.00	150.00
113	Craftsmanship	208.49	175.00	175.00
118	Library	29.15	20.00	20.00
120	Ranger	145.23	150.00	150.00
125	Miscellaneous	2.55	25.00	25.00
127	Freight, Express, P.P.	13.87	15.00	15.00
		1,059.77	860.00	860.00

ACTIVITIES:

128	Activities			25.00
129	Special Trips			25.00
130	Miscellaneous			50.00
				100.00

PUBLICITY:

132	Printed Matter	1,186.10	1,000.00	750.00
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STORE:

140	Candy			
141	Official Scout Supplies			
142	Miscellaneous Supplies			
143	Order of the Arrow			
144	Handicraft			
146	Freight, Express, P.P.			

TRANSPORTATION:

150	Camper Travel-Train			
152	Staff Travel	1,226.69	1,035.00	1,000.00

TOTAL OPERATING EXPENSE:

91,367.54	86,205.00	83,235.00
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CAPITAL MAINTENANCE

REVISED OWASIPPE BUDGET

INSURANCE, PROPERTY TAX:

Account No.		1947 <u>Actual</u>	1948 <u>Original</u>	1948 <u>Revised</u>
71	Insurance	1,787.39	2,000.00	2,000.00
77	Property Tax	504.47	425.00	500.00
78	Attorney's Fee	300.00	300.00	300.00
		2,591.86	2,725.00	2,800.00

MAINTENANCE:

175	Custodian's Salary	1,999.92	2,000.00	2,000.00
176	Misc. Dues-Expenses			300.00
177	Asst Custodian's Salary	360.00	360.00	360.00
		2,359.92	2,360.00	2,660.00

REPLACEMENTS:

181	Commissary	1,202.52	3,000.00	2,000.00
182	Quartermaster	2,827.89	3,000.00	3,000.00
183	Program	1,585.85	3,500.00	2,500.00
184	Miscellaneous	.19	800.00	840.00
185	Truck		1,200.00	1,200.00
		5,616.45	11,500.00	9,540.00

REPAIRS:

186L	Repairs-Labor	3,578.99	5,000.00	5,000.00
186M	Repairs-Material	3,267.34	4,000.00	4,000.00
187	Undivided Maintenance			
		6,846.33	9,000.00	9,000.00

TOTAL CAPITAL MAINTENANCE EXPENSES:	17,414.56	25,585.00	24,000.00
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NOTE: #1

Income based on 2750 Scouts for 14 days

200	Wilderness Rate	@ 22.00	4,400.00
80	Hiawatha Beach	@ 6.00	480.00
80	Camp Pioneer	@ 6.00	480.00
30	White River Lumber Camp	@ 4.00	120.00
120	Family Camp Rate	@ 29.00	3,480.00
2360	Scout Rate	@ 29.00	68,440.00
			77,400.00

NOTE: #2

Meal Cost @ .35 per meal

2360	Scouts		34,692.00
200	Wilderness Rate		2,940.00
120	Family Camp Rate		1,764.00
100	Camp Staff (4 periods)		5,880.00
200	Volunteer Leaders		2,940.00
			48,216.00

WILDERNESS
TRADING POST REPORT
First Period 1948

<u>Debits</u>	<u>Credit</u>	<u>Staff</u> <u>Meals</u>	<u>Total</u> <u>Credits</u>	<u>Charges</u>	<u>Unexpended</u> <u>Balance</u>	<u>Cash</u> <u>Payment</u>
823	\$294.00	\$29.40	\$323.40	\$323.36	\$.04	
259	88.20		88.20	88.32		\$.12
623	396.90	29.40	426.30	389.45	36.85	
<u>Staff</u>	<u> </u>	<u>29.40</u>	<u>29.40</u>	<u>29.91</u>	<u> </u>	<u>.51</u>
	\$779.10	\$88.20	\$867.30	\$831.04	\$36.89	\$.63

Charges:	Camp Stuart	\$ 30.09
	Pre-camp Staff	5.60
	Scouters Meetings	<u>2.53</u>
		\$ 38.22

Cash Sales:	Camp Wilderness (See above)	\$.63
	Sales to other troops	45.17
	Order of the Arrow	<u>29.05</u>
	Total	\$74.85
	Deduct transfer to Camp Store	<u>5.75</u>
	Remittance	\$69.10

Page Two
Memo to: L. D. Cornell
July 16, 1948

Under account number 101 - canoe trip truck this account was included in operating expenses because income accruing from the operation of this truck was recorded in the operating income account. This truck was so listed in the operating budget, however, and at the close of this season it will be necessary for the auditor to transfer this vehicle into the maintenance budget. Under my own authority, I undertook to list this truck in the operating expenses for the reasons given above in order that both the income and expenses of this truck might be shown.

Under account number 150 - transportation this vehicle includes the sum of money spent for the transporting of the second period Scouts to Owasippe. In other words the balance of \$3,760.00 reflects transportation money paid in by third and fourth period Scouts.

On the last page under maintenance expenses, your attention is drawn to account number 185, which shows the expenditure of \$1,197.85 for the purchase of a new pickup by the Owasippe Scout Camps for 1948. Subsequently, since June 30th, we have received a check for \$300.00 for the sale of the old canopy top express, which the pickup was purchased to replace. The pickup, which heretofore had been operated by Mr. Rue Miller, was sold to Mr. Miller at the prevailing appraisal rate of \$800.00, Mr. Miller paying down \$330.00 the balance to be deducted from his pay checks. He has left a note duly signed in our safe accounting for the difference.

This vehicle was sold because of its condition and in order to enable us to replace the vehicle in order that the new man might have a regular vehicle to use and not inherit the vehicle formerly operated by Mr. Miller. You will notice, under accounts receivable, Mr. Miller is listed as owing the Owasippe Scout Camps \$470.00 which some of money will be deducted from his pay check. Should the above transaction seem unnecessary or meaningless to you and because of the briefness of this paragraph dealing with the subject, let me assure you that at an early opportunity should you care to visit the camp I will be happy to explain in greater detail.

In today's mail we forwarded to you a copy of the present camp attendance which reached a total of 725 boys - 70 volunteer leaders - 91 camp staff or a total of 886. This does not include family camp or the Owasippe Office and if they are included, it brings a grand total of 949 people in camp.

Page Three

Memo to: L. D. Cornell

July 16, 1948

The following figures represent the food cost of average meals throughout the first period by camps:

Beard	-	.312
Stuart	-	.321
West	-	.310
Family	-	.313

with an average of .314 - in other words less than 31½¢ per meal. This represents, as I mentioned before, all meal costs for the first period in the four large operating camps. You will remember that our Council Camping Committee had determined on a food cost of 35¢ per meal. It should be borne in mind that during the third and fourth periods, which are in August, milk, meat, butter, and bacon all rise in cost as well as fresh fruit and vegetables. This is certainly a good indication that we may be able to hold in at a 35¢ meal cost on an average for all periods. In fact we have got to stay within that average in order to maintain this balanced budget.

Yours very truly,

Jack M. Perz
Director
Owasippe Scout Camps

Enc. - Financial Status
Owasippe Scout Camps
July 15, 1948

JMP:kp

cc: Jack F. Conley
J. Connell ✓

July 13, 1948

MEMORANDUM TO: Mr. L. D. Cornell

SUBJECT: Third quarter appropriation for
Owasippe - 1948.

In order to meet the following listed anticipated camp maintenance expenses for the third quarter (July, August and September), it is requested that the sum of \$4,225.00 be advanced of the Owasippe Council Appropriation at this time to defray these expenses:

Account No.

71	Insurance	\$ 410.00
78	Attorneys' Fees	75.00
175	Custodian Salary	500.00
177	Assistant Custodian Salary	40.00
184	Miscellaneous Replacements (Electrical installations at Family Camp and Stuart, wiring of dining hall, etc.)	700.00
186L	Repairs - Labor (Replace 40 tent floors, clean out latrines, construct new cess pool, replace pump in main water supply, replace broken windows and during season labor repairs.)	1,000.00
186M	Repairs - Material (This is the lumber, cement blocks, canvas, and similar such material on which the labor of the above account is to be used)	1,500.00
	Total	\$4,225.00

Connell

OWASIPPE SCOUT CAMPS
Chicago Council, Boy Scouts of America

FINANCIAL STATEMENT
July 15, 1948

ASSETS

Cash - Northern Trust Co.	29127.51
State Bank of Whitehall	4921.27
Petty Cash - Jack F. Conley	60.00
Jack M. Perz	18.48
Mildred Pegel	100.00
Jim Connell	25.00
Credit Memos - Emling	125.60
Accounts Receivable	1019.39

LIABILITIES

Council Appropriation	16735.00
Old Outstanding Checks	21.50
Vouchers Payable	1977.68
Withholding Income Tax	211.80

OPERATING INCOME	63921.49
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Operating Expenses	36966.09	
Capital Maintenance Expenses	10504.13	
	<u>82867.47</u>	<u>82867.47</u>

Owasippe Scout Camps
Financial Statement

Page 2

ACCOUNTS RECEIVABLE

Jud Leonard	6.50	
Chicago Council	70.50	Paid 7/16/48
Kiwanis Summer	260.48	
Rue Miller	470.00	
Order of the Arrow:		
Blackhawk Chapter	12.03	
Checaugau Chapter	5.51	
Garrison Chapter	3.76	
Moqua Chapter	15.03	
Takodah Chapter	38.87	
Wakay Chapter	45.82	
Owasippe Lodge	90.89	
	1019.39	

VOUCHERS PAYABLE

National Supply Service	733.07
National Supply Service - consignment	759.22
Lyman T. Covell Co.	.72
Damm Hardware Co.	3.14
Carl J. Gee	5.29
Daniels Co.	29.51
C. G. Pitkin Co.	115.14
Coca Cola Bottling Co.	171.40
Standard Oil Co.	113.93
Walter Mullins Motors	19.79
Order of the Arrow - Fellowship Council	26.47
	1977.68

Owasippe Scout Camps
Financial Statement

Page 3

	1948 Revised Budget	1/1/48 6/30/48	6/30/48 7/15/48	1/1/48 7/15/48
<u>INCOME</u>				
51 Board Receipts	77400.00	45447.83	15542.12	60989.95
52 Canoe Trip Fees	2500.00		820.50	820.50
55 Meals Sold	600.00		73.90	73.90
58 Post Office Operation	900.00			
59 Store Sales	1750.00	119.03	1874.73	1993.76
64 Discount Earned	85.00	23.64	19.74	43.38
	83235.00	45590.50	18330.99	63912.49

OPERATING EXPENSES

ADMINISTRATION

10 Office Supplies & Stationery	275.00	274.19	32.71	306.90
11 Postage	130.00	5.42		5.42
12 Printing & Mimeo	700.00	618.68	6.00	624.68
13 Telephone & Telegraph	480.00	111.59	19.04	130.63
	1585.00	1009.88	57.75	1067.63

COMMISSARY

20 Meat, Fish, Poultry		1595.67	3728.65	5324.32
21 Milk		213.82	1788.69	1912.51
21A Ice Cream			56.88	56.88
22 Butter, Eggs, Cheese		215.83	198.80	414.63
23 Groceries		5398.14	829.89	6228.03
24 Canned & Dried Fruit & Veg.		4600.37	171.83	4772.20
25 Bread			844.36	844.36
26 Fresh Fruit & Veg.		87.50	941.10	1028.60
	48216.00	12021.33	8560.20	20581.53
27 Fuel	1000.00	328.33	91.05	419.38
28 Ice	850.00		149.70	149.70
29 Laundry	150.00		13.10	13.10
30 Food-Opening Camp	500.00	146.93	18.89	165.82
31 Food-Closing Camp	100.00			
32 Supplies	200.00	129.88	65.10	194.98
33 Meals Purchased	100.00	14.75	41.66	56.41
34 Freight, Express, P.P.	85.00	65.26		65.26
35 Garbage Disposal	30.00			
	51231.00	12706.48	8939.70	21646.18

HEALTH, SAFETY, SANITATION

65 Medical	200.00	146.01	22.75	168.76
66 Sanitation	25.00	2.14	2.62	4.76
	225.00	148.15	25.37	173.52

LEADERSHIP & OBJECTIVES

80 Salaries - Administration	4760.00	441.00	835.00	1276.00
81 Salaries - Kitchen	5900.00	90.00	1099.00	1189.00
82 Salaries - Labor	200.00	8.50		8.50
83 Salaries - Program	4940.00		1096.25	1096.25
	15800.00	539.50	3030.25	3569.75
84 Research & Reference	45.00	46.00		46.00
85 Leadership Training	450.00	254.52		254.52
86 Religious	75.00	10.00		10.00
87 Religious - Travel	50.00			
	16070.00	850.02	3030.25	3880.27

OWASIPPE SCOUT CAMPS
Chicago Council, Boy Scouts of America

FINANCIAL STATEMENT
May 31, 1948

ASSETS

Cash - Northern Trust Co.	1910.08
State Bank of Whitehall	60.59
Petty Cash - Jack F. Conley	50.00
Jack M. Perz	135.25
Credit Memos	266.76
Accounts Receivable	385.85

LIABILITIES

Council Appropriation	12335.00
Cld Outstanding Checks	21.50
Vouchers Payable	88.50
Withholding Tax	122.50

OPERATING INCOME	8225.36
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Operating Expenses	8643.27
Capital Maintenance Expenses	9341.06
	20792.86
	20792.86

Owasippe Scout Camps
Financial Statement

Page 2

CREDIT MEMOS

Ad Seidel	141.16
C. F. Emling	215.60
	266.76

ACCOUNTS RECEIVABLE

R-8c5	70.50
Kiwanis Summer	68.72
Rue Miller	34.72
Order of the Arrow:	
Blackhawk Chapter	12.08
Cheaugau Chapter	5.51
Garrison Chapter	3.76
Moqua Chapter	15.03
Takodah Chapter	38.87
Wakay Chapter	45.82
Owasippe Lodge	90.89
	385.85

Owasippe Scout Camps
Financial Statement

Page 3

	1948 Budget	1/1/48 4/30/48	4/30/48 5/31/48	1/1/48 5/31/48
<u>INCOME</u>				
51 Board Receipts	82525.00	4344.00	3761.50	8105.50
55 Meals Sold	600.00			
58 Post Office Operation	980.00			
59 Store Sales	2000.00	92.57	21.91	114.48
64 Discount Earned	100.00	4.58	.80	5.38
	86205.00	4441.15	3784.21	8225.36

OPERATING EXPENSES

<u>ADMINISTRATION</u>				
10 Office Supplies & Stationery	275.00	19.15	36.02	55.17
11 Postage	130.00	.18	5.24	5.42
12 Printing & Mimeo	900.00	471.07	147.61	618.68
13 Telephone & Telegraph	480.00	89.51	22.08	111.59
	1785.00	579.91	210.95	790.86

<u>COMMISSARY</u>				
20 Meat, Fish, Poultry		205.93	2.44	208.37
21 Milk		3.12		3.12
21A Ice Cream				
22 Butter, Eggs, Cheese			1.73	1.73
23 Groceries		1058.84	7.69	1066.53
24 Canned & Dried F _r t & V _e g		199.91	3.54	203.45
25 Bread				
26 Fresh Fruit & V _e g				
	52930.00	1467.80	15.40	1483.20
27 Fuel	900.00		76.92	76.92
28 Ice	850.00			
29 Laundry	150.00			
30 Food-Opening Camp	500.00			
31 Food-Closing Camp	100.00			
32 Supplies	200.00	52.56		52.56
33 Meals Purchased	100.00	5.50		5.50
34 Freight, Express, P.P.	85.00			
35 Garbage Disposal	30.00			
	55845.00	1525.86	92.32	1618.18

HEALTH, SAFETY, SANITATION

65 Medical	200.00			
66 Sanitation	25.00			
	225.00			

LEADERSHIP & OBJECTIVES

80 Salaries - Administration	4450.00	252.00	91.00	343.00
81 Salaries - Kitchen	6000.00			
82 Salaries - Labor	200.00			
83 Salaries - Program	5200.00			
	15850.00	252.00	91.00	343.00
84 Research & Reference	50.00	43.00		43.00
85 Leadership & Training	450.00	46.20	302.48	348.68
86 Religious	75.00		10.00	10.00
87 Religious - Travel	50.00			
	16475.00	341.20	403.48	744.68

Owasippe Scout Camps
Financial Statement

Page 5
1/1/48
5/31/48

1948 1/1/48 5/1/48
Budget 4/39/48 5/31/48

CAPITAL MAINTENANCE EXPENSES

INSURANCE - PROPERTY TAX

71 Insurance	2000.00	68.25		68.25
77 Property Tax	425.00			
78 Attorney's Fee	300.00	Y100.00	25.00	125.00
	2725.00	168.25	25.00	193.25

MAINTENANCE

175 Custodian's Salary	2000.00	666.64	166.66	833.30
177 Asst. Custodian's Salary	360.00	160.00	40.00	200.00
	2360.00	826.64	206.66	1033.30

REPLACEMENTS

181 Commissary	3000.00	57.39	527.74	585.13
182 Quartermaster	3000.00		2215.57	2215.57
183 Program	3500.00	1461.04	10.24	1471.28
184 Miscellaneous	800.00			
185 Trucks	1200.00		1197.85	1197.85
	11500.00	1518.43	3951.40	5469.83

REPAIRS

186L Repairs - Labor	5000.00	315.00	336.50	651.50
186M Repairs - Material	4000.00		717.36	717.36
187 Undivided Maintenance		1275.82		1275.82
	9000.00	1590.82	1053.86	2644.68

Total Capital Maintenance	25585.00	4104.14	5236.92	9341.06
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Operating Income	86205.00	4441.15	3784.21	8225.36
Council Appropriation	25585.00	12335.00		22335.00
	111790.00	16776.15	3784.21	20560.36

Operating Exepnses	86205.00	7261.31	1381.96	8643.27
Capital Maintenance Expenses	25585.00	4104.14	5236.92	9341.06
	111790.00	11365.45	6618.88	17984.33

HEALTH, SAFETY, SANITATION:

Account No.		1947 Actual 3200	1948 3000	1948 2750 Scouts
65	Medical	157.35	200.05	200.00
66	Sanitation	24.04	25.00	25.00
		181.39	225.00	225.00

LEADERSHIP & OBJECTIVES:

80	Salaries-Administration	4,741.75	4,450.00	4,760.00
81	Salaries-Kitchen	6,300.55	6,000.00	5,900.00
82	Salaries-Labor	294.00	200.00	200.00
83	Salaries-Program	7,239.59	5,200.00	4,940.00
		18,575.89	15,850.00	15,800.00
84	Research & Reference	35.00	50.00	45.00
85	Leadership Training	400.00	450.00	450.00
86	Religions	73.50	75.00	75.00
87	Religions-Travel	48.20	50.00	50.00
		19,132.59	16,475.00	16,070.00

MAINTENANCE:

90E	Trucks-Equipment		200.00	200.00
90L	Trucks-License	99.09	175.00	150.00
90R	Trucks-Repairs	906.25	450.00	400.00
92	Gas, Oil, Kerosene	1,686.00	1,530.00	2,500.00
93L	Setup & Change - Labor	2,997.50	3,000.00	3,000.00
93M	Setup & Change - Material	406.78	400.00	200.00
94L	Closing Camp - Labor	1,070.52	1,000.00	750.00
94M	Closing Camp - Material	31.61	50.00	64.00
95	Quartermaster Supplies	588.13	400.00	400.00
		7,785.88	7,205.00	7,664.00

MISCELLANEOUS:

100	General	203.36	225.00	200.00
101	Canoe Trip Truck			2,000.00
102	Spring Camp	1,002.59	250.00	150.00
107	Winter Camp	(Profit) 140.51		100.00
108	State Sales Tax	1,358.53	1,300.00	1,300.00
		2,423.97	1,775.00	3,750.00

PROGRAM:

Account No.		1947 Actual 3200	1948 3000	1948 2750 Scouts
110	Program	372.10	200.00	200.00
111	Aquatics	139.61	125.00	125.00
112	Awards	148.77	150.00	150.00
113	Craftsmanship	208.49	175.00	175.00
118	Library	29.15	20.00	20.00
120	Ranger	145.23	150.00	150.00
125	Miscellaneous	2.55	25.00	25.00
127	Freight, Express, P.P.	13.87	15.00	15.00
		1,059.77	860.00	860.00

ACTIVITIES:

128	Activities			25.00
129	Special Trips			25.00
130	Miscellaneous			50.00
				100.00

PUBLICITY:

132	Printed Matter	1,186.10	1,000.00	750.00
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STORE:

140	Candy			
141	Official Scout Supplies			
142	Miscellaneous Supplies			
143	Order of the Arrow			
144	Handicraft			
146	Freight, Express, P.P.			

TRANSPORTATION:

150	Camper Travel-Train			
152	Staff Travel	1,226.69	1,035.00	1,000.00

TOTAL OPERATING EXPENSE:

	91,367.54	86,205.00	83,235.00
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CAPITAL MAINTENANCE

REVISED OWASIPPE BUDGET

INSURANCE, PROPERTY TAX:

Account No.		1947 <u>Actual</u>	1948 <u>Original</u>	1948 <u>Revised</u>
71	Insurance	1,787.39	2,000.00	2,000.00
77	Property Tax	504.47	425.00	500.00
78	Attorney's Fee	300.00	300.00	300.00
		2,591.86	2,725.00	2,800.00

MAINTENANCE:

175	Custodian's Salary	1,999.92	2,000.00	2,000.00
176	Misc. Dues-Expenses			300.00
177	Asst Custodian's Salary	360.00	360.00	360.00
		2,359.92	2,360.00	2,660.00

REPLACEMENTS:

181	Commissary	1,202.52	3,000.00	2,000.00
182	Quartermaster	2,827.89	3,000.00	3,000.00
183	Program	1,585.85	3,500.00	2,500.00
184	Miscellaneous	.19	800.00	840.00
185	Truck		1,200.00	1,200.00
		5,616.45	11,500.00	9,540.00

REPAIRS:

186L	Repairs-Labor	3,578.99	5,000.00	5,000.00
186M	Repairs-Material	3,267.34	4,000.00	4,000.00
187	Undivided Maintenance			
		6,846.33	9,000.00	9,000.00

TOTAL CAPITAL MAINTENANCE EXPENSES:	17,414.56	25,585.00	24,000.00
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NOTE: #1

Income based on 2750 Scouts for 14 days

200	Wilderness Rate	@ 22.00	4,400.00
80	Hiawatha Beach	@ 6.00	480.00
80	Camp Pioneer	@ 6.00	480.00
30	White River Lumber Camp	@ 4.00	120.00
120	Family Camp Rate	@ 29.00	3,480.00
2360	Scout Rate	@ 29.00	68,440.00
			77,400.00

NOTE: #2

Meal Cost @ .35 per meal

2360	Scouts		34,692.00
200	Wilderness Rate		2,940.00
120	Family Camp Rate		1,764.00
100	Camp Staff (4 periods)		5,880.00
200	Volunteer Leaders		2,940.00
			48,216.00

cc: Jack F. Conley
J. Connell ✓

July 13, 1948

MEMORANDUM TO: Mr. L. D. Cornell

SUBJECT: Third quarter appropriation for
Owasippe - 1948.

In order to meet the following listed anticipated camp maintenance expenses for the third quarter (July, August and September), it is requested that the sum of \$4,225.00 be advanced of the Owasippe Council Appropriation at this time to defray these expenses:

Account No.

71	Insurance	\$ 410.00
78	Attorneys' Fees	75.00
175	Custodian Salary	500.00
177	Assistant Custodian Salary	40.00
184	Miscellaneous Replacements (Electrical installations at Family Camp and Stuart, wiring of dining hall, etc.)	700.00
186L	Repairs - Labor (Replace 40 tent floors, clean out latrines, construct new cess pool, replace pump in main water supply, replace broken windows and during season labor repairs.)	1,000.00
186M	Repairs - Material (This is the lumber, cement blocks, canvas, and similar such material on which the labor of the above account is to be used)	1,500.00
	Total	\$4,225.00

Owasippe Scout Camps
Financial Statement

Page 2

ACCOUNTS RECEIVABLE

Jud Leonard	6.50	
Chicago Council	70.50	Paid 7/16/48
Kiwanis Summer	260.48	
Rue Miller	470.00	
Order of the Arrow:		
Blackhawk Chapter	12.03	
Checaugau Chapter	5.51	
Garrison Chapter	3.76	
Moqua Chapter	15.03	
Takodah Chapter	38.87	
Wakay Chapter	45.82	
Owasippe Lodge	90.89	
	1019.39	

VOUCHERS PAYABLE

National Supply Service	733.07
National Supply Service - consignment	759.22
Lyman T. Covell Co.	.72
Damm Hardware Co.	3.14
Carl J. Gee	5.29
Daniels Co.	29.51
C. G. Pitkin Co.	115.14
Coca Cola Bottling Co.	171.40
Standard Oil Co.	113.93
Walter Mullins Motors	19.79
Order of the Arrow - Fellowship Council	26.47
	1977.68

OWASIPPE SCOUT CAMPS
Chicago Council, Boy Scouts of America

FINANCIAL STATEMENT
May 31, 1948

ASSETS

Cash - Northern Trust Co.	1910.08
State Bank of Whitehall	60.59
Petty Cash - Jack F. Conley	50.00
Jack M. Perz	135.25
Credit Memos	266.76
Accounts Receivable	385.85

LIABILITIES

Council Appropriation	12335.00
Cld Outstanding Checks	21.50
Vouchers Payable	88.50
Withholding Tax	122.50

OPERATING INCOME	8225.36
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Operating Expenses	8643.27
Capital Maintenance Expenses	9341.06
	20792.86 20792.86

Owasippe Scout Camps
Financial Statement

Page 4
1/1/48
5/31/48

MAINTENANCE

	1948 Budget	1/1/48 4/30/48	5/1/48 5/31/48	
90E Trucks - Equipment	200.00	2.63		2.63
90L Trucks - License	175.00	80.40	25.50	105.90
90R Trucks - Repairs	450.00	24.14	30.56	54.70
92 Gasoline, Kerosene, Oil	1530.00	221.34	204.46	425.80
93L Setup & Change - Labor	3000.00	269.00	709.00	978.00
93M Setup & Change - Material	400.00			
94L Closing Camp - Labor	1000.00			
94M Closing Camp - Material	50.00			
96 Quartermaster Supplies	400.00			
	7205.00	597.51	969.52	1567.03

MISCELLANEOUS

100 General	225.00	55.34	2.17	57.51
102 Spring Camp	250.00	143.13		143.13
107 Winter Camp				
108 State Sales Tax	1300.00			
	1775.00	198.47	2.17	200.64

PROGRAM

110 Activities	200.00			
111 Aquatics	125.00			
112 Awards	150.00			
113 Craftsmanship	175.00			
118 Library	20.00			
120 Ranger	150.00			
125 Miscellaneous	25.00			
126 Special Trips				
127 Freight, Express, P.P.	15.00			
	860.00			

PUBLICITY

132 Printed Matter	1000.00	589.44	26.52	615.96
	1000.00	589.44	26.52	615.96

STORE

140 Candy				
141 Official Scout Supplies				
142 Miscellaneous Supplies		3090.80		3090.80
143 Order of the Arrow		253.03	25.00	278.03
144 Handicraft		75.84		75.84
146 Freight, Express, P.P.				
	3419.67	25.00		3444.67

TRANSPORTATION

150 Camper Travel - Train			354.00	354.00
152 Staff Travel	1035.00	9.25	6.00	15.25
	1035.00	9.25	348.00	338.25

Total Operating Expenses

86205.00 7251.31 1381.96 8643.27

OPERATING
REVISED OWASIPPE BUDGET

Jan
Cornell

INCOME:

Account No.	1947 Actual 3200	1948 3000	1948 2750 Scouts
51 Board Receipts	72,938.98	82,525.00	77,400.00
52 Canoe Trip Fees	-	-	2,500.00
55 Meals Sold	618.30	600.00	600.00
58 Post Office	986.68	980.00	900.00
59 Store Sales	1,800.39	2,000.00	1,750.00
64 Discount Earned	84.01	100.00	85.00
	<u>76,428.36</u>	<u>86,205.00</u>	<u>83,235.00</u>

OPERATING EXPENSES

ADMINISTRATION:

10 Office Supplies & Stationery	265.22	275.00	275.00
11 Postage	126.60	130.00	130.00
12 Printing & Mimeo	811.62	900.00	700.00
13 Telephone & Telegraph	476.70	480.00	480.00
	<u>1,680.14</u>	<u>1,785.00</u>	<u>1,585.00</u>

COMMISSARY:

20 Meat, Fish, Poultry	17,644.48		
21 Milk	7,770.39		
21A Ice Cream	636.80		
22 Butter, Eggs, Cheese	3,249.00		
23 Groceries	11,736.00		
24 Canned & Dried Fruit & Veg	4,688.93		
25 Bread	3,172.96		
26 Fresh Fruit & Veg	4,838.31		
	<u>53,737.32</u>	<u>52,930.00</u>	<u>48,216.00</u>
27 Fuel	866.92	900.00	1,000.00
28 Ice	853.57	850.00	850.00
29 Laundry	122.88	150.00	150.00
30 Food-Opening Camp	517.75	500.00	500.00
31 Food-Closing Camp	57.93	100.00	100.00
32 Supplies	120.45	200.00	200.00
33 Meals purchased	130.22	100.00	100.00
34 Freight, Express, P.P.	94.62	85.00	85.00
35 Garbage Disposal	26.00	30.00	30.00
	<u>56,527.66</u>	<u>55,845.00</u>	<u>51,231.00</u>

WILDERNESS
TRADING POST REPORT
First Period 1948

<u>Troops</u>	<u>Credit</u>	<u>Staff</u> <u>Meals</u>	<u>Total</u> <u>Credits</u>	<u>Charges</u>	<u>Unexpended</u> <u>Balance</u>	<u>Cash</u> <u>Payment</u>
823	\$294.00	\$29.40	\$323.40	\$323.36	\$.04	
259	88.20		88.20	88.32		\$.12
623	396.90	29.40	426.30	389.45	36.85	
<u>Staff</u>	<u> </u>	<u>29.40</u>	<u>29.40</u>	<u>29.91</u>	<u> </u>	<u>.51</u>
	\$779.10	\$88.20	\$867.30	\$831.04	\$36.89	\$.63

Charges:	Camp Stuart	\$ 30.09
	Precamp Staff	5.60
	Scouters Meetings	<u>2.53</u>
		\$ 38.22

Cash Sales:	Camp Wilderness (See above)	\$.63
	Sales to other troops	45.17
	Order of the Arrow	<u>29.05</u>
	Total	\$74.85
	Deduct transfer to Camp Store	<u>5.75</u>
	Remittance	<u>\$69.10</u>

July 16, 1948

MEMO TO: L. D. Cornell
cc: Jack F. Conley
cc: J. Sanford Otis

Attached you will find the financial statement on the Owasippe Scout Camps, which includes all bills up to and including July 15, 1948. This includes all contracted expenses and does not mean there exists unknown bills which will be slammed at the Owasippe Scout Camps or Chicago Council. At considerable effort, Mr. Connell and myself have been hounding Muskegon, Whitehall, and Montague merchants to forward bills, delivery stubs, credit memos, merchandise, and supplies procured by the Owasippe Scout Camps. These have been purchased with written purchase orders and are backed up by such orders.

Your attention is drawn to account number 52-canoes trip fees of which \$820.50 is the income from the first period of canoe trips and indications at the present moment are that an approximately same sum of money will mark the conclusion of the second period, which certainly assures us of an income to cover the cost of the purchase of the new ten and one-half truck.

Although in the first two weeks a grand total of \$20,581.00 has been spent for food, your attention is drawn to the fact that \$8,660.00 represents food purchased during the period of June 30th and July 15th, dates which correspond to the operation of the first period. There is, of course, a modest inventory of canned goods groceries on hand in our warehouse. Most accounts throughout the balance of the remaining three periods under commissary will be expenses entailed in buying of meat, milk, eggs, ice cream, fresh fruits, and vegetables.

Under leadership and objectives accounts 80, 81, and 83 reflect no payment of salaries for Camp Belnap, as no authority has been received by this office authorizing such expenditure and the Owasippe budget was revised with the knowledge of no operation of Camp Belnap in the first period.

Memo To: Mr. L. D. Cornell

July 13, 1948

This sum is to be applied against the Council appropriation and is carried within the revised Owasippe budget amounting to \$24,000.00 for 1948, of which \$16,735.00 has already been advanced.

This will bring then a total of \$20,960.00 advanced by the Chicago Council for capital maintenance expenses. This will leave in reserve the sum of \$3,040.00 for the payment of taxes, insurance and custodian salary in October, November and December.

Jack M. Perz
Director of Camping Service

Approved: _____
Jack F. Conley
Director
Division of Program

JMP:fj

Connell

July 31, 1948

Memorandum To: Mr. Jack F. Conley

Subject: Owasippe Financial Statements

Attached you will find the Owasippe financial statements covering expenses from January 1 to July 12 on the one statement and expenses from January 1 to July 26 on the second statement. As you will recall from my last memorandum, following the visit of Mr. C. F. Eigelsbach we developed a new balance sheet and means of controlling the Owasippe financial statement.

This certainly furnished a far more interpretative financial picture than our former statements, as it includes all real and tangible assets, both from a cash and inventory value as well as recognition of all outstanding financial obligations. I shall briefly explain the first statement, which represents expenses up to and including the closing day of the first period or from January 1 to July 12. As of that date, this statement shows the Owasippe Scout Camps operating expenses \$2,395.54 in the red; however, it must be borne in mind that this statement shows all operating expenses up to that date. In other words, it shows 6½ months' of operating bills, which, in many instances, represents entire season charges. For example: Account #10 - Stationery, and Account #12 - Printing and Mimeographing, with the exception of a couple of dollars, are actually charges for the entire season and show up all under the one statement for the first period. Actually, only one-fourth should be charged to the first quarter and the remaining three-fourths should be charge against the remaining three periods.

You will note in perusing the statement that twelve to fifteen different accounts are seasonal charges, but are carried in this statement. The cost of the canoe trip truck, \$1,996.00, is carried against this first period. Actually, this truck will be amortized over the four periods as a result of income produced on canoe trip fees, of which only \$820.00 has already come in for the first period. In accordance with the last financial statement furnished you, prorated expenses for first period operation is \$2,000.00 to the good.

Also attached is the balance sheet showing expenses up to and including the second period closing date (July 26), which reflects all expenses from January 1 to July 26. You will note that the excess operating expenses to date shows us as still being \$771.78 in the red; this for the same reasons as mentioned above. Expenses for twelve to fifteen accounts are for seasonal charges and are reflected in these first two period statements, as well as the cost of the canoe trip truck. Money received for the canoe trip truck totals \$1,464.00.

7/31/48

Under commissary purchases there is an asterisk indicating that food costs reported from commissary inventory totaled \$12,574.35 in comparison with the \$14,828.68 listed. Since the development of this statement an adjustment of the above figure has been made. The total cost of food consumed represents \$14,828.68 and this apparent discrepancy does not exist. This is an adjustment that needs to be made to allow for time of inventory, shipment and receipt of goods, and billing dates. For example, we frequently receive bills prior to receipt of food or supplies and vice versus, we receive food and supplies prior to receipt of invoices. As a result adjustments need to be made to balance all figures correctly.

Second period from a cost accounting point of view will show a profit of \$2,140, but as explained earlier this profit is wiped out, as well as that of first period, by absorption of year around operating expenses. There should be a profit of around \$2,500.00 in the third period. The fourth period will operate at a loss of approximately \$1,500.00, providing food expenses do not exceed the 35 cent per meal cost.

Meal costs for the second period are as follows: Beard, 32 cents per meal; Stuart, 30½ cents per meal; West, 31 cents per meal; Family, 26 cents per meal; Belnap, 40 cents per meal. This excessive meal cost for Camp Belnap has been called to the attention of Mr. James and steps have been taken to reduce this figure. The average meal cost for all camps for the second period is 32 cents per meal.

Very truly yours,

Jack M. Perz
Chief Camp Director

JMP:fj

Enc. (2)

cc: Mr. L. D. Cornell
Mr. J. Connell

CAMP WILDERNESS

Trading Post Report
Second Period 1948

<u>Troops</u>	<u>Meal Credit</u>	<u>Staff Meals</u>	<u>Cash Payments</u>	<u>Total Credits</u>	<u>Charges Sales</u>	<u>Charges Family Camp</u>	<u>Total Charges</u>	<u>Unexpended Balances</u>
831	308.70	16.10	19.69	344.49	344.49		344.49	
637	235.20	17.50	.28	252.98	252.08	.90	252.98	
76	332.15	24.15		356.30	354.19	1.80	355.99	.31
Staff		29.40		29.40	29.37		29.37	.03
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	876.05	87.15	19.97	983.17	980.13	2.70	982.83	.34

Charge Sales:

Camp Stuart	22.04
Scouters' Meetings	1.85
	<u> </u>
	23.89

Cash Sales:

Cash Sales to Troops	12.62
Sales to Order of the Arrow	13.57
	<u> </u>
Total Cash Sales	26.19
Cash Payments on Credit Accounts	19.97
	<u> </u>
Total Cash turned in on Daily Returns	\$46.16
	<u> </u>

JC:rfj
7/29/48

TO: Camp Directors
Assistant Camp Directors

CC: Jack Perz
Jim Connell ✓

SECOND PERIOD
STATUS OF PROGRAM ACCOUNTS

1948

Program Allowance based on Program Budget plus allowance for first and second period boy population.

<u>CAMP</u>	<u>ALLOWANCE</u>	<u>AMOUNT SPENT</u>
Beard	82.06	71.61
Belnap	39.20	24.88
Stuart	79.82	56.45
West	72.26	71.23
Wilderness	30.00 Flat Rate	20.43
Leader's Family Camp	30.00 Flat Rate	16.69

Robert E. Pegel
Program Director
Owasippe Scout Camps

Report as of
July 28, 1948
mp

Owasippe Scout Camps
Financial Statement

Page 4

	1948 Budget	1/1/48 6/30/48	6/30/48 7/15/48	1/1/48 7/15/48
<u>MAINTENANCE</u>				
90E Trucks - Equipment	200.00	56.33	.77	57.10
90L Trucks - License	150.00	127.90	4.00	131.90
90R Trucks - Repairs	400.00	54.70	35.99	90.69
92 Gasoline, Oil Kerosene	2500.00	439.62	370.33	809.95
93L Setup & Change - Labor	3000.00	1450.50	77.80	1528.30
93M Setup & Change - Material	200.00	249.71	235.93	485.64
94L Closing Camp - Labor	750.00			
94M Closing Camp - Material	64.00			
95 Quartermaster Supplies	400.00	218.81	143.73	362.54
	7664.00	2597.57	868.55	3466.12
<u>MISCELLANEOUS</u>				
100 General	200.00	68.16	3.70	71.86
101 Canoe Trip Truck	2000.00	1996.57		1996.57
102 Spring Camp	150.00	143.13		143.13
107 Winter Camp	100.00			
108 State Sales Tax	1300.00			
	3750.00	2207.86	3.70	2211.56
<u>PROGRAM</u>				
110 Program	200.00	63.22	6.07	69.29
111 Aquatics	125.00	53.06	26.00	79.06
112 Awards	150.00		153.80	153.80
113 Craftsmanship	175.00	34.17	60.81	94.98
118 Library	20.00		7.20	7.20
120 Ranger	150.00	75.18	4.21	79.39
125 Miscellaneous	25.00			
127 Freight, Express, P.P.	15.00		3.51	3.51
	860.00	225.63	261.60	487.23
<u>ACTIVITIES</u>				
128 Activities	25.00			
129 Special Trips	25.00			
130 Miscellaneous	50.00		35.00	35.00
	100.00		35.00	35.00
<u>PUBLICITY</u>				
132 Printed Matter	750.00	614.96		615.96
	750.00	615.96		615.96
<u>STORE</u>				
140 Candy		418.50	466.20	884.70
141 Official Scout Supplies		180.99	12.20	193.19
142 Miscellaneous Supplies		3185.50	868.92	4054.42
143 Order of the Arrow		581.11		581.11
144 Handicraft		835.06	7.50	842.56
145 Soft Drinks		65.00	171.40	236.40
146 Freight, Express, P.P.			2.25	2.25
		5266.16	1528.47	6794.63
<u>TRANSPORTATION</u>				
150 Camper Travel - Train		4326.25	566.25	3760.00
152 Staff Travel	1000.00	361.77		347.99
	1000.00	3904.48	552.47	3412.01
Total Operating Expenses	83235.00	21663.23	15302.86	36966.09

Owasippe Scout Camps
Financial Statement

1948 Budget	1/1/48 6/30/48	6/30/48 7/15/48	1/1/48 7/15/48
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CAPITAL MAINTENANCE EXPENSES

INSURANCE, PROPERTY TAX

71 Insurance	2000.00	68.25		68.25
77 Property Tax	500.00			
78 Attorney's Fee	300.00	125.00	25.00	150.00
	2800.00	193.25	25.00	218.25

MAINTENANCE

175 Custodian's Salary	2000.00	999.96	83.33	1083.29
176 Misc. Dues - Expenses	300.00	279.12		279.12
177 Asst. Custodian's Salary	360.00	200.00		200.00
	2660.00	1479.08	83.33	1562.41

REPLACEMENTS

181 Commissary	2000.00	588.16	14.00	602.16
182 Quartermaster	3000.00	2278.37	39.90	2318.27
183 Program	2500.00	1980.48	67.69	2048.17
184 Miscellaneous	840.00	13.00	.50	12.50
185 Trucks	1200.00	1197.85	1100.00	97.85
	9540.00	6057.86	978.91	5078.95

REPAIRS

186L Repairs - Labor	5000.00	1053.00	47.00	1100.00
186M Repairs - Material	4000.00	1223.20	144.18	1367.38
187 Undivided Maintenance		1162.72	14.42	1177.14
	9000.00	3438.92	205.60	3644.52

Total Capital Maintenance	24000.00	11169.11	664.98	10504.13
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Owasippe Scout Camps
Financial Statement

Page 4
1/1/48
5/31/48

MAINTENANCE

	1948 Budget	1/1/48 4/30/48	5/1/48 5/31/48	
90E Trucks - Equipment	200.00	2.63		2.63
90L Trucks - License	175.00	80.40	25.50	105.90
90R Trucks - Repairs	450.00	24.14	30.56	54.70
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93M Setup & Change - Material	400.00			
94L Closing Camp - Labor	1000.00			
94M Closing Camp - Material	50.00			
95 Quartermaster Supplies	400.00			
	7205.00	597.51	969.52	1567.03

MISCELLANEOUS

100 General	225.00	55.34	2.17	57.51
102 Spring Camp	250.00	143.13		143.13
107 Winter Camp				
108 State Sales Tax	1300.00			
	1775.00	198.47	2.17	200.64

PROGRAM

110 Activities	200.00			
111 Aquatics	125.00			
112 Awards	150.00			
113 Craftsmanship	175.00			
118 Library	20.00			
120 Ranger	150.00			
125 Miscellaneous	25.00			
126 Special Trips				
127 Freight, Express, P.P.	15.00			
	860.00			

PUBLICITY

132 Printed Matter	1000.00	589.44	26.52	615.96
	1000.00	589.44	26.52	615.96

STORE

140 Candy				
141 Official Scout Supplies				
142 Miscellaneous Supplies		3090.80		3090.80
143 Order of the Arrow		253.03	25.00	278.03
144 Handicraft		75.84		75.84
146 Freight, Express, P.P.				
	3419.67	25.00		3444.67

TRANSPORTATION

150 Camper Travel - Train			354.00	354.00
152 Staff Travel	1035.00	9.25	6.00	15.25
	1035.00	9.25	348.00	328.25

Total Operating Expenses

86205.00 7251.31 1381.96 8643.27

OPERATING
REVISED OWASIPPE BUDGET

Jan
Cornell

INCOME:

Account No.	1947 Actual 3200	1948 3000	1948 2750 Scouts
51 Board Receipts	72,938.98	82,525.00	77,400.00
52 Canoe Trip Fees	-	-	2,500.00
55 Meals Sold	618.30	600.00	600.00
58 Post Office	986.68	980.00	900.00
59 Store Sales	1,800.39	2,000.00	1,750.00
64 Discount Earned	84.01	100.00	85.00
	<u>76,428.36</u>	<u>86,205.00</u>	<u>83,235.00</u>

OPERATING EXPENSES

ADMINISTRATION:

10 Office Supplies & Stationery	265.22	275.00	275.00
11 Postage	126.60	130.00	130.00
12 Printing & Mimeo	811.62	900.00	700.00
13 Telephone & Telegraph	476.70	480.00	480.00
	<u>1,680.14</u>	<u>1,785.00</u>	<u>1,585.00</u>

COMMISSARY:

20 Meat, Fish, Poultry	17,644.48		
21 Milk	7,770.39		
21A Ice Cream	636.80		
22 Butter, Eggs, Cheese	3,249.00		
23 Groceries	11,736.00		
24 Canned & Dried Fruit & Veg	4,688.93		
25 Bread	3,172.96		
26 Fresh Fruit & Veg	4,838.31		
	<u>53,737.32</u>	<u>52,930.00</u>	<u>48,216.00</u>
27 Fuel	866.92	900.00	1,000.00
28 Ice	853.57	850.00	850.00
29 Laundry	122.88	150.00	150.00
30 Food-Opening Camp	517.75	500.00	500.00
31 Food-Closing Camp	57.93	100.00	100.00
32 Supplies	120.45	200.00	200.00
33 Meals purchased	130.22	100.00	100.00
34 Freight, Express, P.P.	94.62	85.00	85.00
35 Garbage Disposal	26.00	30.00	30.00
	<u>56,527.66</u>	<u>55,845.00</u>	<u>51,231.00</u>

WILDERNESS
TRADING POST REPORT
First Period 1948

<u>Troops</u>	<u>Credit</u>	<u>Staff Meals</u>	<u>Total Credits</u>	<u>Charges</u>	<u>Unexpended Balance</u>	<u>Cash Payment</u>
823	\$294.00	\$29.40	\$323.40	\$323.36	\$.04	
259	88.20		88.20	88.32		\$.12
623	396.90	29.40	426.30	389.45	36.85	
<u>Staff</u>	<u> </u>	<u>29.40</u>	<u>29.40</u>	<u>29.91</u>	<u> </u>	<u>.51</u>
	\$779.10	\$88.20	\$867.30	\$831.04	\$36.89	\$.63

Charges:

Camp Stuart	\$ 30.09
Precamp Staff	5.60
Scouters Meetings	<u>2.53</u>
	\$ 38.22

Cash Sales:

Camp Wilderness (See above)	\$.63
Sales to other troops	45.17
Order of the Arrow	<u>29.05</u>
Total	\$74.85
Deduct transfer to Camp Store	<u>5.75</u>
Remittance	<u>\$69.10</u>

Memo To: Mr. L. D. Cornell

July 13, 1948

This sum is to be applied against the Council appropriation and is carried within the revised Owasippe budget amounting to \$24,000.00 for 1948, of which \$16,735.00 has already been advanced.

This will bring then a total of \$20,960.00 advanced by the Chicago Council for capital maintenance expenses. This will leave in reserve the sum of \$3,040.00 for the payment of taxes, insurance and custodian salary in October, November and December.

Jack M. Perz
Director of Camping Service

Approved: _____
Jack F. Conley
Director
Division of Program

JMP:fj